



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

#### FINANCE DEPARTMENT

#### NOTIFICATION

No. 09/2025-State Tax

Sachivalaya, Gandhinagar, 5<sup>th</sup> March, 2025

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017

**No.(GHN-30)/GSTR-2025/S.164(90)/GST Cell:-** In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), read with sub-rule (2) of rule 1 of the Gujarat Goods and Services Tax (Amendment) Rules, 2024 (hereinafter referred to as rules), issued *vide* notification of the Government of Gujarat, Finance Department No. (GHN-29)/GSTR-2024/S.164(87)/GST Cell dated the 24<sup>th</sup> July, 2024 being Notification No. 12/2024- State Tax, the Government of Gujarat, hereby appoints the following dates as mentioned in column (3) of the table below, on which the provisions of rules specified in column (2) of the said table, shall come into force, namely: —

**Table**

<b>S. No</b>	<b>Rules</b>	<b>Date</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	Rules 2, 24, 27 and 32	11 <sup>th</sup> day of February, 2025
2	Rules 8, 37 and clause (ii) of rule 38	1 <sup>st</sup> day of April, 2025

2. This Notification shall be deemed to have come into force with effect from the 11<sup>th</sup> day of February, 2025.

By order and in the name of the Governor of Gujarat,

**DR. NISARG JOSHI,**

Deputy Secretary to Government.

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